

AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions and listings of claims in the application:

1-26. (Canceled)

27. (Previously presented) A semiconductor device comprising:
a semiconductor substrate including a first and second region separated by an isolation element;
a first transistor formed on the first region of the substrate and including a first insulation film and a first gate electrode arranged along a first direction; and
a second transistor formed on the second region of the substrate and including a second insulation film and a second gate electrode arranged along the first direction,
wherein a side wall of the first gate electrode is connected to a side wall of the second gate electrode above the isolation element when viewed from a direction perpendicular to the first direction.

28. (Previously Presented) A device according to claim 33, wherein a side of the side insulator film is on a surface of said semiconductor substrate.

29. (Canceled)

30. (Previously Presented) A device according to claim 28, wherein at least one of said first and second gate electrodes is formed by a damascene gate process.

31. (Previously Presented) A device according to claim 33, wherein said first insulation film is thinner than said second insulation film, said first transistor forms a logic circuit, and said second transistor forms a memory cell.

32. (Previously Presented) A device according to claim 33, wherein top surfaces of said first and second gate electrodes are coplanar.

33. (Currently Amended) A device according to claim ~~27~~ 34, wherein said second transistor further comprises a polysilicon layer formed on the second insulation film formed on the substrate, ~~[[and]]~~ a side insulator film is formed on a side of the second insulation film and a side wall of the polysilicon layer, said second gate electrode is formed on the polysilicon layer, and the side wall of said first gate electrode is ~~directly connected to a side wall of said second gate electrode and~~ connected to the side wall of the second insulation film and the side wall of the polysilicon layer via the side insulator film.

34. (New) A device according to claim 27, wherein the side wall of the first gate electrode is directly connected to the side wall of the second gate electrode.